

EXHIBIT 8

MB Kit Systems Inc.
925 Glaser Pkwy
Akron, OH 44306
USA

Subject: Offer for final orders with former conditions

1/22/2018

Dear Eveline Nordhauss,

Based on our conference call on January 17, 2018 we do understand your difficulties with existing orders in combination with the new conditions of item America LLC communicated on January 8, 2018.

To support you in this situation from our side, we are offering you to process orders with a discount of 24% (22% discount + 2% early payment) until February 28, 2018 by accepting the following requirements/conditions:

- Payment in advance.
- All item content (logo, pictures, drawings, downloads, catalogs, etc.) on the current MB Kit Systems Inc. website need to be eliminated.
- item's SolidEdge Part Manager USB Dongles need to be sent back to item America LLC (7 dongles in total).
- All item Catalog and exhibit inventory needs to be sent back to item America LLC.

Only after reception of all the requested items above and eliminating the item content not later than January 31st, as written in the initial letter from January 8th, we will apply the special discount of 24% on your orders until February 28, 2018.

Please let us know in written if you would like to take advantage of this offer.

Sincerely,

Philipp Herrmann
CFO,
Executive VP Sales & Marketing

Germain Dufossé
CEO

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